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OMB APPROVAL	
OMB Number:	3235-0123
Expires:	February 28, 2010
Estimated average burden	
hours per response . . .	12.00

ANNUAL AUDITED REPORT  
FORM X-17A-5 <sup>Mail Processing</sup>  
PART III <sub>SECTION</sub>

SEC FILE NUMBER	
8 -	67607

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FACING PAGE

Information Required of Brokers and Dealers Pursuant to Section 17 of the  
Securities Exchange Act of 1934 and Rule 17a-5 Thereunder

REPORT FOR THE PERIOD BEGINNING 01/01/07 AND ENDING 12/31/07  
MM/DD/YY MM/DD/YY

**A. REGISTRANT IDENTIFICATION**NAME OF BROKER-DEALER: GlobeOp Markets Ltd.

OFFICIAL USE ONLY
FIRM ID. NO.

ADDRESS OF PRINCIPAL PLACE OF BUSINESS: (Do not use P.O. Box No.)

Grand Buildings 1-3 Strand

(No. and Street)

London

(City)

England

(State)

WC2N 5HR

(Zip Code)

NAME AND TELEPHONE NUMBER OF PERSON TO CONTACT IN REGARD TO THIS REPORT

Mel Gross212-751-4422

(Area Code -- Telephone No.)

**B. ACCOUNTANT IDENTIFICATION**

INDEPENDENT PUBLIC ACCOUNTANT whose opinion is contained in this Report\*

Price waterhouse Coopers LLP

(Name -- if individual, state last, first, middle name )

300 Madison Avenue

(Address)

New York

(City)

NY

(State)

**PROCESSED**

APR 17

CHECK ONE:

- ☒ Certified Public Accountant  
☐ Public Accountant  
☐ Accountant not resident in United States or any of its possessions

APR 16 2008

THOMSON  
FINANCIAL

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\*Claims for exemption from the requirement that the annual report be covered by the opinion of an independent public accountant must be supported by a statement of facts and circumstances relied on as the basis for the exemption. See section 240.17a-5(e)(2).

SEC 1410 (06-02)

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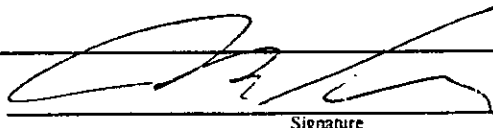
**PROCESSED**

APR 16 2008

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## OATH OR AFFIRMATION

I, Melvin Gross, swear (or affirm) that, to the best of my knowledge and belief the accompanying financial statement and supporting schedules pertaining to the firm of GlobeOp Markets Ltd., as of December 31, 2007, are true and correct. I further swear (or affirm) that neither the company nor any partner, proprietor, principal officer or director has any proprietary interest in any account classified solely as that of a customer, except as follows:

  
Signature

FINOP

Title

  
Notary Public

**ANDREW L. SCHWAB**  
Notary Public, State of New York  
No. 02SC4756045  
Qualified in Nassau County  
Commission Expires June 30, 2011

This report\*\* contains (check all applicable boxes):

- ☒ (a) Facing page.
- ☒ (b) Statement of Financial Condition.
- ☒ (c) Statement of Income (Loss).
- ☒ (d) Statement of Cash Flows.
- ☒ (e) Statement of Changes in Stockholders' Equity or Partners' or Sole Proprietor's Capital.
- ☐ (f) Statement of Changes in Liabilities Subordinated to Claims of Creditors.
- ☒ (g) Computation of Net Capital.
- ☐ (h) Computation for Determination of Reserve Requirements Pursuant to Rule 15c3-3.
- ☐ (i) Information Relating to the Possession or control Requirements Under Rule 15c3-3.
- ☒ (j) A Reconciliation, including appropriate explanation, of the Computation of Net Capital Under Rule 15c3-1 and the Computation for Determination of the Reserve Requirements Under Exhibit A of Rule 15c3-3.
- ☐ (k) A Reconciliation between the audited and unaudited Statements of Financial Condition with respect to methods of consolidation.
- ☒ (l) An Oath or Affirmation.
- ☐ (m) A copy of the SIPC Supplemental Report.
- ☐ (n) A report describing any material inadequacies found to exist or found to have existed since the date of the previous audit.
- ☒ (o) Independent auditor's report on internal accounting control.
- ☐ (p) Schedule of segregation requirements and funds in segregation--customers' regulated commodity futures account pursuant to Rule 171-5.

**\*\*For conditions of confidential treatment of certain portions of this filing, see section 240.17a-5(e)(3).**

# GLOBEOP MARKETS LIMITED

## Statement of Financial Condition

December 31, 2007

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<b>Assets</b>	
Cash	\$ 848,886
Accounts receivable	150,920
Receivable from affiliate	105,724
Other assets	12,489
	<hr/>
<b>Total assets</b>	<b><u>\$ 1,118,019</u></b>
<b>Liabilities and stockholder's equity</b>	
<b>Liabilities</b>	
Accounts payable	\$ 24,803
Accrued expenses	141,255
Deferred income	7,500
	<hr/>
<b>Total liabilities</b>	<b><u>\$ 173,558</u></b>
<b>Stockholders equity</b>	
Common stock	\$ 898,675
Additional paid in capital	86,499
Accumulated deficit	(40,713)
	<hr/>
<b>Total stockholder's equity</b>	<b><u>\$ 944,461</u></b>
<b>Total liabilities and stockholder's equity</b>	<b><u>\$ 1,118,019</u></b>

The accompanying notes are an integral part of these financial statements.